## HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska March 7<sup>th</sup>, 2016

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska on the 7<sup>th</sup>, day of March, 2016 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, Deputy County Clerk Linda Kerchal, and County Assessor Marlene Bedore. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News. Board agendas are posted on the County's website <a href="https://www.hitchcockcounty.ne.gov">www.hitchcockcounty.ne.gov</a>. Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

County Attorney Garner joined the meeting.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the March 7<sup>th</sup>, 2016 agenda; 2. Approval of the February 1<sup>st</sup>, 2016 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Wertz, and Nichols. Motion carried.

Assessor Bedore provided her Assessment Report for the period ending March 4, 2016. Assessor Bedore reported that the reappraisal of Culbertson and North Shore is complete. Reappraisal of the Village of Trenton is in the process, but has been difficult due to lack of good sales. Assessor Bedore advised that building permits are not always being obtained before construction begins. The Board and County Attorney advised Assessor Bedore to contact Darin Morgan the Zoning Administrator on all buildings without permits.

Assessor Bedore advised as to tax list correction #48.

Member McDonald moved to approve tax correction #48 relating to Parcel #440026768 RE for tax year 2013. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, McDonald and Wertz. Motion carried.

Pursuant to NEB. REV. STAT. §77-202, a public hearing was held for the purpose of hearing testimony, if any, regarding 2016 exemption applications. Each applicant received advanced notice of said hearing date and time. Those in attendance were JoAnn Ward, Helen Miller, Rich Hampton, Cermit and Marjorie Brown, Denny Ferguson, Alan Baxter, Tom Baker and Bob Brown.

Assessor Bedore advised as to said applications.

Member Nichols moved to approve the 2016 Exemption Applications of American Legion Auxiliary Post #318, American Legion Post #318, Bethel Missionary Church & Parsonage, Bible Chapel, Church of God and Parsonage, Community United Methodist Church, Culbertson Rescue, Hamlet Union Church, Hitchcock County Agricultural Society, Hitchcock County Museum, Hitchcock County Historical Society, Christian Union Church, Lakeview Lodge, Inc. Palisade United Methodist Church, Little House Museum, Inc., St. John's Evangelical Lutheran Church, Southwest Nebraska Holiness Church, St. James Catholic Church, Holy Family Church, St. Joseph's Catholic Church, Stratton Church of Christ, Inc., Stone Church Community Assn., Stratton Industrial Commission, Inc. - (Partial Exemption), Stratton Recreation Fund, Inc., Trenton Community Development Commission, Trenton Rescue Squad, Trinity Lutheran Church, United Church of Christ, WM Egle Post #281, and United Methodist Church. Member McDonald seconded the motion and after consideration the following members voted in favor of the motion: Wertz, McDonald and Nichols. Motion carried. Exemptions were executed by the Board.

Assessor Bedore advised as to circumstances relating to the untimely filing of Form 451 Exemption Application by Trinity United Methodist Church which was filed after the December 31, 2015 deadline.

Member Nichols moved that good cause has been shown relating to the late filing of Form 451 Exemption Application for 2016 by Trinity United Methodist Church, to approve the 2016 Exemption Application of said entity, and to waive applicable penalties. Member McDonald seconded the motion and after consideration the following members voted in favor of the motion: Wertz, McDonald and Nichols. Motion carried. Member Wertz executed said exemption.

Clerk to mail copy to applicant and electronically submit Forms 451 to the Nebraska Department of Revenue, Property Tax Division.

Under Public Comment, Rich Hampton advised as to correspondence with Assessor Bedore relating to personal property issues. Discussion held on personal property versus real property. The Board advised Mr. Hampton to visit with the Assessor Bedore regarding his concerns.

3	of Equalization at 10:10 a.m. Member Nichols seconded the motif the motion. McDonald, Nichols and Wertz. Motion carried.	on
ATTEST:	Scott McDonald, Chair	
Linda Kerchal, Deputy County Clerk	SEAL	